

DR-15 Sales and Use Tax Instructions

Use new window-style return envelope enclosed. www.myflorida.com/dor

If you owe **NO** tax, penalty, or interest, and if you are **NOT** claiming any deductions or credits, **you may telefile** by calling 800-550-6713. Telefile is available 24 hours a day, seven days a week. Please have your certificate number ready when calling and wait for your confirmation number. If you telefile, **DO NOT** mail your paper return.

Line A, Sales/Services

"Sales" means the total of all wholesale and retail sales transactions. "Sales" includes, but is not limited to:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals/admissions, amusement machine receipts, and vending machine receipts for all items other than food and beverage.
- Sales of services including nonresidential pest control, nonresidential maintenance/cleaning services, both residential and nonresidential burglar protection and other protection services, and detective services.
- Sales/untaxed purchases of electric power or energy (7% rate).
- Sales/untaxed purchases of dyed diesel fuel for off-road use, including all vessels (6% rate).

Column 1, Gross Sales

Enter the total amount of gross sales. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0", if none. Tax-exempt sales include, but are not limited to, sales for resale, sales of items specifically exempt, and sales to exempt organizations.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount. If you report sales exempt from discretionary sales surtax, complete Line 15(a) or 15(b); see instructions on page 4.

- Report sales or untaxed purchases of **electric power** or **energy** (7% rate) on **Line 17**.
- Report sales or untaxed purchases of dyed diesel fuel for off-road use, including all vessels (6% rate) on Line 18.
- Report taxable sales from amusement machines on Line 19.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected and/or owed on Line 15(d) on the back of the return.

Amusement and Vending Machine Sales – Operators of amusement machines and vending machines containing items other than food and beverage should compute their gross sales by dividing the total receipts from the machine(s) by the appropriate tax rate divisor for the county where the machine(s) is located (see table in next column). Amusement machine operators must complete Line 19 on the back of the return. Operators of vending machines containing food or beverage items must complete Line E (see Line E instructions on page 2).

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Filing and paying your taxes online is fast, accurate, secure, and free. To enroll go to our web site at: **www.myflorida.com/dor/eservices**.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.25%	1.0425	1.0683
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.0600	1.0833

Line B, Taxable Purchases

"Use tax" is owed on taxable purchases for goods or services you have used or consumed that were:

- Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which were later used or consumed by the business, business owner, or employees.
- Untaxed purchases of machines including vending/amusement machines, machine parts, and repairs thereof.

The "use tax" rate is the same as the sales tax rate (6% plus the applicable discretionary sales surtax rate). Use tax and discretionary sales surtax must be remitted on the return for the collection period during which the item is purchased, used, or consumed.

Note: The following purchases that were not taxed at the time of purchase must be reported on Line A, not Line B:

- Dyed diesel fuel for off-road use.
- Electric power or energy used.

Column 1, Gross Sales Not Applicable

Column 2, Exempt Sales Not Applicable

Column 3, Taxable Amount

Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. If you report purchases exempt from discretionary sales surtax, complete Lines 15(a) or 15(b) on the back of the return. (See instructions on page 4.)

Column 4, Tax Collected

Enter the total amount of use tax owed, including discretionary sales surtax. **Report all discretionary sales surtax owed on Line 15(d) on the back of the return.**

Line C, Commercial Rentals

Taxable commercial rentals include the business of renting, leasing, letting, or the granting of a license to use or occupy any real property, unless specifically exempt under section 212.031, Florida Statutes (F.S.). Contact the Department if you need assistance with commercial rentals.

Column 1, Gross Sales

Enter the total amount of commercial rentals. Do not include tax collected in this amount.

Column 2, Exempt Sales

Enter the total amount of tax-exempt commercial rentals included in Line C, Column 1. Enter "0", if none.

Column 3, Taxable Amount

Subtract the total exempt commercial rentals from the total gross commercial rentals and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report all discretionary sales surtax collected on Line 15(d) on the back of the return. The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.

Line D, Transient Rentals

Transient rentals are leases or rentals of short term (six months or less) living accommodations such as hotels, motels, condominiums, beach houses, vacation houses, apartments, etc. Rental charges for transient accommodations at new trailer camps, new mobile home parks (except mobile home lots regulated under Chapter 723, F.S.), and new recreational vehicle parks are subject to tax until more than 50% of the total rental units available are occupied by tenants who have continuously resided there for more than three months. The owner or owner's representative of the camp or park **is required** to declare to the Department that the rental of the transient accommodations at the new camp or park is no longer subject to tax (see section 212.03, F.S.).

Column 1, Gross Sales

Enter the total gross sales of amounts charged for transient rentals only. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0", if none.

Column 3, Taxable Amount

Subtract total exempt transient rentals from total gross transient rentals and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected based on the transient rental rate including discretionary sales surtax. **Report all discretionary sales surtax** collected on Line 15(d) on the back of the return.

Note: Some counties impose a local option tourist development tax in addition to the state's 6% tax and discretionary sales surtax. The Department collects the tax for some counties, which should be reported on Line D; while in others, dealers should remit and report the tourist development tax directly to their local county taxing agency. Contact the Department if you have questions.

Line E, Food and Beverage Vending

Operators of food and beverage vending machines should compute their gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Sales/Surtax Rate	Food and Beverage Divisor	
6.0%	1.0645	
6.25%	1.06655	
6.5%	1.0686	
7.0%	1.0726	
7.5%	1.0767	
8.0%	1.0808	

Column 1, Gross Sales

Enter the total amount of gross sales computed from food and beverage vending machines receipts. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0", if none.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report all discretionary sales surtax collected on Line 15(d) on the back of the return.

Line 5, Total Amount of Tax Collected

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax collected. If discretionary sales surtax was collected and/or owed, it must be included in this amount.

Line 6, Less Lawful Deductions

Enter the total amount of all allowable tax deductions. **Do not report sales** tax credit memos on this line (see Line 8 instructions).

Lawful deductions include tax refunded by you to your customers because of returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but resold instead, enterprise zone jobs credits, and any other deductions allowed by law.

- Do not include documentation with your return. Documentation to support lawful deductions may be requested later.
- If you are claiming any enterprise zone jobs credits, you must first complete Line 16 and include this amount on Line 6.

Line 7, Total Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7. If negative, enter "0".

Lines 8-9, Estimated Tax

If you paid \$200,000 or more sales and use tax (excluding any discretionary sales surtax) on returns filed for the period July 1, 2005 through June 30, 2006 (Florida's fiscal year), you must make an estimated sales tax payment every month, starting with the December 2006 return due January 1, 2007. Do not pay estimated tax if this is your final return. If you have questions about estimated tax, contact the Department.

Line 8, Less Estimated Tax Paid/DOR Credit Memo

Enter the total amount of estimated tax paid last month and any sales tax credit memo issued by the Department. If the Department credit memo(s) exceeds the total tax due on Line 7, claim the remaining credit memo balance on Line 8 of your next return. If this is your final return, contact the Department to request an *Application for Refund - Sales and Use Tax* (Form DR-26S).

Line 9, Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due. Calculate the estimated tax due, if applicable, using one of the following three methods.

The percentage factor for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Total Tax Due minus discretionary sales surtax). Note: If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.

Note: If you correctly calculate your estimated tax using one of the three methods below, you will not be assessed a penalty for underpayment of estimated tax.

Compute your estimated tax liability by one of the following methods:

Method 1

Calculate 60% of your average sales tax liability for those months during the previous calendar year that you reported taxable transactions.

Example: When completing your December 2006 return, calculate your average sales tax liability for the 2006 calendar year. To calculate your average, complete the following steps:

Step 1. Review all of your 2006 sales tax returns (including December return).

- Step 2. Add together the amounts from Line 7 (minus any discretionary sales surtax) for all 2006 returns.
- **Step 3.** Divide the total of all Line 7 amounts by the number of returns filed with tax due on Line 7. This is your 2006 average sales tax liability.
- **Step 4.** Multiply your 2006 average sales tax liability by 60%.
- Step 5. Enter the amount determined in Step 4 on Line 9 of each return for 2007.

Method 2

Calculate 60% of your sales tax collected during the same month of the previous calendar year.

Example: When completing your December 2006 return, look at your January 2006 return and multiply the amount from Line 7 (minus discretionary sales surtax) by 60%. Enter that amount on Line 9.

Method 3

Calculate 60% of the tax collected for the collection period following this return.

Example: When completing your December 2006 return, your estimated tax liability is 60% of what you will collect (minus discretionary sales surtax) for the January 2007 return. Enter that amount on Line 9.

Line 10, Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. The amount entered on Line 10 cannot be negative. If this calculation results in a negative amount, contact Taxpayer Services.

Line 11, Less Collection Allowance

New for 2007: You may now elect to donate your collection allowance to fund up-to-date technology in your local school district.

If you elect to donate your collection allowance to education you should:

- Check the check box on your return
- Leave Line 11 blank.

See Tax Information Publication #06A01-20 for more information.

If your return and payment are filed on time and you do not elect to donate this to education, enter your collection allowance. The collection allowance is 2.5 % (.025) of the first \$1,200 of the amount due from Line 10, not to exceed \$30. If late, enter "0" and proceed to Lines 12 and 13.

Line 12, Plus Penalty

The minimum penalty is 10% of the Amount Due or \$50, whichever is greater. If your return or payment is late, include a penalty of 10% of Line 10 or \$50, whichever is greater, along with the applicable interest. The minimum penalty of \$50 applies even if you file a late "zero tax due" return.

Line 13, Plus Interest

If your payment is late, interest is owed on the amount due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. The floating rate of interest is established using the formula in section 213.235, F.S., and is updated on January 1 and July 1 each year. To obtain interest rates contact the Department (see the "Resources" section on the back of the DR-15DSS).

To compute interest owed, first calculate the prorated daily interest factor by dividing the interest rate for the filing period by 365 days. Next, estimate the number of days your return is late by counting from the LATE AFTER date listed on the front of the return until the date the return will be postmarked by the U.S. Postal Service or hand delivered to the Department. Finally, multiply the amount of tax due by the number of days late and then by the daily interest rate factor.

Interest Calculation Worksheet						
Tax Due	Days Late	Daily Interest	Interest Due			
Х	Х	*varies =				

*Daily interest = the current interest rate ÷ 365 (366 during leap years)

Line 14, Amount Due with Return

If your return and payment are filed on time and you are not donating your collection allowance to education, subtract Line 11 from Line 10 and enter the amount due. If your return or payment is late, add Lines 12 and 13 to Line 10 and enter the amount. Line 14 is the amount you owe, including discretionary sales surtax. **Be sure that you have completed all applicable lines on the back of the return.**

Electronic Funds Transfer Check Box

If you made your payment electronically, check the box in the bottom left corner of your DR-15 return.

Instructions for Completing Back of Return

Signature

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return in the space provided. The person(s) who signs the return declares, under penalties of perjury, that the facts stated in it are true.

Lines 15(a) - 15(d), Discretionary Sales Surtax Did You Know?

Many counties levy a discretionary sales surtax on most transactions subject to sales and use tax. The discretionary sales surtax is a county-imposed tax. Sales tax dealers must collect discretionary sales surtax along with the 6% state sales tax and remit both taxes to the Department.

The Department then distributes the discretionary sales surtax to the counties for use in funding local programs. The amount of money distributed back to a county is based upon collections reported and remitted by sales and use tax dealers as well as the specific information reported on the back of their returns. Therefore, it is very important that you accurately collect, record, and report the discretionary sales surtax on the back of your return.

Lines 15(a) - 15(d), Discretionary Sales Surtax

A dealer (including an out-of-state dealer) who sells, rents, delivers or receives taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax is required to collect and/or remit the surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax return(s) is the rate in effect for the county where your business is located. If your business is located outside of Florida your return will **not** reflect a discretionary sales surtax rate.

Discretionary sales surtax must be collected and remitted when the transaction occurs in, or delivery is into, a county that imposes a surtax and the sale is subject to sales and use tax. Use the chart on the next page to determine when and at what rate to collect discretionary sales surtax. The 2007 discretionary sales surtax rates for all counties are listed on the enclosed Form DR-15DSS.

For motor vehicle and mobile home sales, use the surtax rate of the county where the motor vehicle or mobile home will be registered (refer to Form DR-15DSS for county rates). The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

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When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a vendor located in any Florida county	with a discretionary surtax	sells & delivers	into the county where the selling vendor is located	surtax is collected at the county rate where the delivery is made
If a vendor located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
If a vendor located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties without a discretionary surtax	surtax is not collected
If an out-of-state vendor		sells & delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where delivery is made
If an out-of-state vendor		sells & delivers	into a Florida county without a discretionary surtax	surtax is not collected

Note: If vendors (dealers) deliver into any county with a different discretionary surtax rate, the vendor must use Form DR-15 to accurately report the discretionary sales surtax collected.

Discretionary sales surtax must be included with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not remit discretionary sales surtax collected to the county tax collector's office.

Note: Dealers must accrue and remit use tax and discretionary sales surtax on taxable purchases that were not taxed if the goods are received or used by them in a county imposing a discretionary sales surtax.

Line 15(a), Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on any single taxable item of tangible personal property sold or purchased for more then \$5,000. Example: If a single item of tangible personal property is sold for \$7,000, enter \$2,000 (the amount over \$5,000) on line 15(a). Remember, the \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Line 15(b), Other Taxable Amounts NOT Subject to Surtax

Enter the amount of taxable sales or purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non surtax county that are subject to sales tax, but not to discretionary sales surtax.

Line 15(c), Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate

Enter the taxable amounts from Column 3 for which you collected a different county discretionary sales surtax rate. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

Example: A taxpayer with a business location in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The taxpayer will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate.

Line 15(d), Total Amount of Discretionary Sales Surtax Collected

Enter the total amount of discretionary sales surtax collected and/or owed on Line 15(d). **Do not include state sales tax in this amount.**

Line 16, Enterprise Zone Jobs Credits

Enter the total of all enterprise zone jobs credits on Line 16. Effective July 1, 2005, the Enterprise Zone Program was extended through December 31, 2015. Designations of new enterprise zones became effective January 1, 2006. Credit(s) may continue to be claimed as though the provisions under which you qualified remain in effect until the maximum credit allowed for you has been claimed. If you are claiming other sales tax credits (such as tax refunded for returned merchandise, damaged merchandise, etc.) in addition to enterprise zone jobs credits, **the total amount of ALL types of credits should be included in the amount on Line 6**.

All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call the Return Reconciliation Unit, Department of Revenue, at 850-414-9010.

Line 17, Taxable Sales/Untaxed Purchases of Electric Power or Energy

Enter the taxable amount of sales or untaxed purchases of electric power or energy subject to the 7% rate. If the sale or untaxed purchase of electric power or energy occurred in a county that imposes a discretionary sales surtax, the tax rate would be 7% plus the applicable discretionary sales surtax rate.

Line 18, Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

Enter the total amount of dyed diesel fuel sales or untaxed purchases (subject to sales or use tax) used in self-propelled off-road equipment, including vessels. If the sale or purchase of dyed diesel fuel occurred in a county that imposes a discretionary sales surtax, the rate would be 6% plus the applicable discretionary sales surtax rate.

Line 19, Taxable Sales from Amusement Machines

Taxpayers must be registered in each county in which they have amusement machines located. Enter the amount of taxable sales from amusement machines.

Note: For Lines 17, 18, and 19 the tax due from sales or purchases, including discretionary sales surtax if applicable, must be included on the front of the return on Line A, Column 4.

Line 20, Rural and/or Urban High Crime Area Job Tax Credits

Enter the amount of rural and/or urban high crime area job tax credits that have been approved by the Department (you must have a letter of approval from the Department). The amount on Line 20 is then included on Line 8. Remember, Line 8 cannot exceed Line 7. Follow the detailed instructions you received from the Department with the letter of authorized rural and/or urban high crime area jobs tax credits.

Line 21, Other Authorized Credits

This line is reserved for future use by the Department.

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